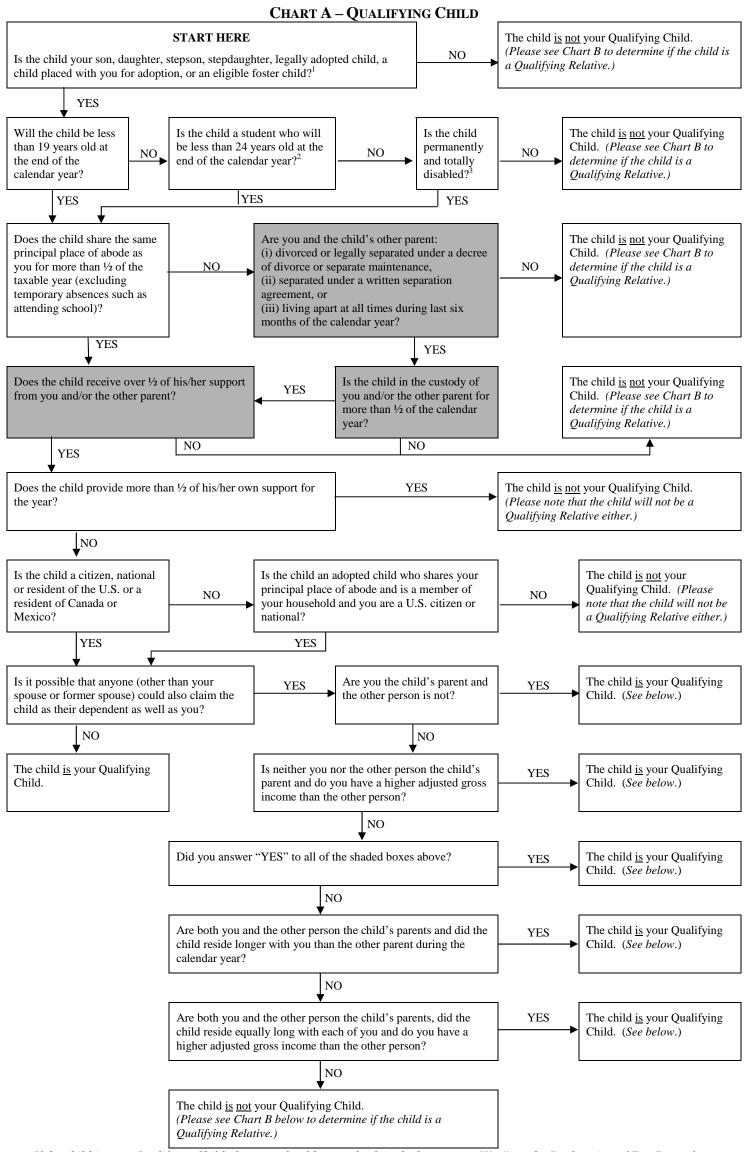
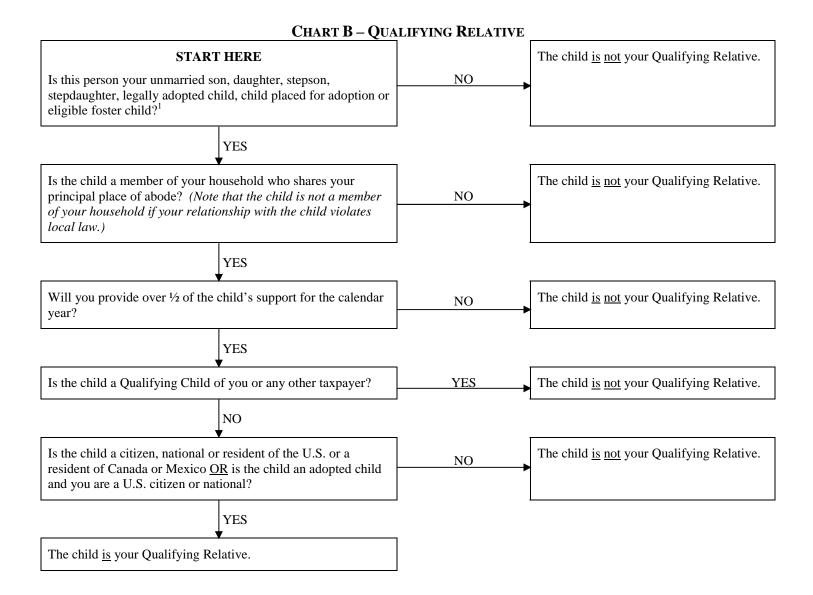
FLOWCHART FOR TAX STATUS OF A DEPENDENT CHILD OF AN ELIGIBLE EMPLOYEE

A child is your dependent within the meaning of Code Section 152 for these purposes if the child is your Qualifying Child (Chart A) or your Qualifying Relative (Chart B).



- If the child is your Qualifying Child, then you should put a check in the box next to "Yes" on the Declaration of Tax Status form.
- If the child is your qualifying Relative, then you should put a check in the box next to "Yes" on the Declaration of Tax Status form.



• If the child is neither your qualifying Child, nor your Qualifying Relative, then you should put a check in the box next to "No" on the Declaration of Tax Status form.

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¹ An "eligible foster child" is a child placed with you by an authorized placement agency or by judgment, decree or other order of a court of competent jurisdiction.

court of competent jurisdiction.

The child must be a full-time student, within the regulations of the school, no less than 5 months during the calendar year. The school must be an accredited school described in Code Section 170(b)(1)(A)(ii).

"Permanently and totally disabled" means the child is unable to engage in substantial gainful activity due to a medically

³ "Permanently and totally disabled" means the child is unable to engage in substantial gainful activity due to a medically determinable physical or mental impairment which can be expected to result in death or to last (or has lasted) longer than 12 months.